

INTRODUCTION

The information provided in this publication is from the annual financial reports of the 113 Idaho school districts and nine charter schools and from additional data collected by the State Department of Education.

Each school district and charter school is required by law and by State Board of Education regulations to maintain a reporting system for financial and statistical records. The general statistics and the statements of revenue and expenditures by fund of each district, which appear in this publication, represent a summary of the activity for the school year.

The General Maintenance and Operation (M & O) Fund includes the majority of revenues and expenditures of a school district. This fund accounts for the financial operation of the districts' instructional programs supported by local tax revenues and state foundation support appropriations. All other funds account for the revenues and expenditures of specific types of activities, e.g., special state and federal programs, retirement of debt, and capital projects.

The objective of this publication is to report Idaho public school district statistics and financial data in a uniform manner for comparative purposes.

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DEFINITIONS

ALL FUNDS EXPENDITURES - The total expenditures of the General M & O Fund, Special Revenue Funds, School Food Service Fund, Debt Service Funds, Capital Projects Funds, and Proprietary Funds as reported by school districts for the school year.

AVERAGE DAILY ATTENDANCE (A.D.A.) - The aggregate days of attendance of a school district during a school year divided by the number of days that school was in session. This calculation generates FULL TERM A.D.A.

BEST-28 WEEK A.D.A. - The average daily attendance calculated from the 28 weeks in the school year with the highest average daily attendance.

BONDED DEBT - The principal amount of outstanding bonded debt of a school district as of the end of the fiscal year (June 30).

CURRENT EXPENDITURES - The total expenditures of a school district excluding capital outlay and debt principal.

FULL TIME EQUIVALENT (F.T.E.) - An individual who works full time is equal to 1.0 F.T.E.; an individual who works half time is equal to 0.5 F.T.E.

GENERAL MAINTENANCE & OPERATION (M & O) FUND EXPENDITURES - This fund includes the majority of expenditures of a school district for the financial operation of the districts' instructional programs supported by local tax revenues and state foundation support appropriations.

MARKET VALUE - The valuation of all properties within the boundaries of a school district that is used for tax purposes. This amount includes the year-end adjusted property value (after homeowner exemptions), Rural Electric Association market value equivalent, and the reported Mines Net Profit-Loss value. This market value is used to determine a school district's eligibility for state school support for the fiscal year.

MEMBERSHIP - The net number (enrollment less withdrawals and dropouts) of students enrolled in Idaho public schools as of the first Friday in November.

OBJECT OF EXPENDITURE - An object is the service or commodity received as the result of a specific expenditure by the school district.

SUPPORT UNIT - A support unit is derived from the average daily attendance of students based on grade category and the size of the school district per Idaho Code 33-1002. The number of support units is the basis for the majority of school district state funding.